

**REMARKS/ARGUMENTS**

Claims 8 – 28 and 30 – 35 have been canceled without prejudice to filing one or more divisional applications thereon.

Applicant notes the Examiner's remark that "all the claims contain 101 issues", but in the Office Action of February 23, 2004, only claims 9, 12 -16, and 25 – 28 were identified as having 101 issues. While those claims have been canceled by the present amendment as a result of responding to a requirement for restriction, Applicants have preserved the right to file one or more divisional applications thereon. Moreover, the last amendment and remarks are believed to have resolved those issues in that the formulas in the claims referred to by the Examiner are presented in the context of one or more steps in a method for interpolative coding input signals.

Responding to the requirement for restriction, Applicants elect the claims of Group I, claims 1 – 7 and 29, for further prosecution in this application.

Authorization is hereby made to charge any additional fees required by this paper or credit any overpayment to deposit account No. 50-0337.

A duplicate of this paper is attached.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "R. Berliner", is written over a horizontal line.

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